

- c. Column 4, Lines 3-9: The entries to these lines shall be the percentages resulting from dividing the direct square footage allocated to each ancillary service in Column 3, Lines 3-9 by the total direct ancillary square footage computed at Column 3, Line 10. Percentages shall be carried to four digits (i.e., XX.XXXX%).
- d. Column 4, Line 10: The entry to this line shall be the sum of Column 4, Lines 3-9 and shall equal 100.0000%.

C. Section C - Dietary

Identify the method used in arriving at the number of meals served. An actual meal count or 3 X inpatient days shall be used. If 3 X inpatient days is used, the provider shall ensure that bed reserve days are not included in this calculation.

1. Column 1. Enter total meals in each category.
2. Column 2. To arrive at percentages, divide Lines 1 and 2 in Column 1 by Line 3 in Column 1.

D. Section D - Ancillary Charges

1. Column 1. Enter the total charges for each type of ancillary service on Lines 1 through 7. Add Lines 1 through 7 and enter total on Line 8.
2. Column 2. Enter the total charge for each type of ancillary service provided to all CNF patients (both Medicaid and non-Medicaid) on Lines 1 through 7. Add Lines 1 through 7 and enter the sum to Line 8.
3. Column 3. For each Line 1 through 8 divide total CNF patient charges as reported in Column 2 by the total patient charges (all facility patients)

reported in Column 1. Enter the resulting percentage in Column 3. Percentages shall be carried to four decimal places (i.e. XX.XXXX%).

4. Column 4. Enter the total charges for each type of ancillary service provided to KMAP patients in certified beds on Lines 1 through 7. Add Lines 1 through 7 and total on Line 8.

5. Column 5. For each Line 1 through 8 divide KMAP charges in Column 4 by total charges in Column 1. Enter the resulting percentage in Column 3. Percentages shall be carried to four decimals (i.e. XX.XXXX%).

E. Section E - Occupancy Statistics

1. Lines 1 and 2. Enter the number of licensed bed days. Temporary changes due to alterations, painting, etc., do not affect bed capacity.

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2. Line 3. Total licensed bed days available shall be determined by multiplying the number of licensed beds in the period by the number of days in the period. Take into account increases and decreases in the number of licensed beds and the number of days elapsed since the changes. If actual bed days are greater than licensed bed days available, use actual bed days.
3. Line 4. Enter patient days for all patients in the facility. A patient day shall be the care of one patient during the period between one census taking period on two successive days, including bed reserve days. The day of admission shall be included and the day of discharge excluded. Do not include both. When a patient is admitted and discharged on the same day, this period shall be counted as one day.

4. Line 5. Percentage of occupancy shall be the percentage obtained by dividing total patient days by bed days available. The percentage calculation does not need to be carried beyond one decimal place (XX.X%).
5. Line 6. A KMAP patient day of care shall be an inpatient or bed reserve day covered under the Medicaid Program. A patient day covered by the Medicare Program for which a co-insurance or deductible is made by the Medicaid Program shall not be considered a KMAP day.
6. Line 7. The percentage of KMAP occupancy shall be KMAP patient days (Line 6) divided by total patient days (Line 4). The percentage computation shall be carried to four decimal places (XX.XXXX%).

F. Section F - Additional Statistics

This section of Schedule F provides for recording information pertaining to the operating screens from the facility's financial records and other schedules in the cost report. This section shall be completed by all providers.

1. Line 1 - Direct Routine Nursing Hours

The direct routine nursing hours figure shall be the total of all paid hours relating to nursing functions performed in and for the CNF unit(s). This information shall be obtained from the payroll records of the facility.

Paid hours include overtime, vacation, holiday, and sick leave. Nursing functions include direct patient care activities (e.g. administration of medications, bathing, patient supervision, charting) as well as nurse administration functions

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(e.g. staff scheduling, staff recruitment and evaluation) performed by aides, orderlies, LPN's, RN's, nurse consultants, and directors of nursing. DO NOT include paid hours of dietary aides, house-keeping, or similar support service personnel even though these may be under the administrative jurisdiction of the nursing department. Paid hours of nursing personnel who also work in other care level units (e.g. P.C.) in addition to ICF and SNF shall be allocated among the care units based on the percentage of time spent in each unit.

2. Line 2 - Direct Dietary Hours

Direct dietary hours include the total of all paid hours related to the dietary department. This information shall be obtained from the payroll records of the facility.

Paid hours include overtime, vacation, holiday, and sick leave. Include only paid hours of employees normally assigned to the dietary department and the administration of that department. DO NOT include paid hours of nursing aides or others who are not normally assigned to the dietary department even

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though they may perform some dietary related functions (e.g. tray distribution or collection).

3. Line 3 - Direct Housekeeping Hours

Direct housekeeping hours include the total of all paid hours related to the housekeeping function. This information shall be obtained from the payroll records of the facility:

Paid hours include overtime, vacation, holiday, and sick leave. Include paid hours of employees normally assigned to housekeeping functions, as well as the proportional time of employees in a maintenance job classification who also perform housekeeping functions based on percentage of time spent. DO NOT include paid hours related to cleaning of the dietary areas unless these are cleaned by housekeeping or maintenance personnel.

COMMONWEALTH OF KENTUCKY
Cabinet for Human Resources
Department For Medicaid Services

KENTUCKY MEDICAL ASSISTANCE PROGRAM
NURSING FACILITY PAYMENT SYSTEM

PART IX

ANNUAL COST REPORT

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Part IX
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